

## **Other Supplementary Information**

**CITY OF IMPERIAL**  
**SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**REDEVELOPMENT AGENCY CAPITAL PROJECTS FUND**  
**For the Fiscal Year Ended June 30, 2009**

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues:			
Use of money and property	\$ 259,600	\$ 28,923	\$ (230,677)
Property taxes	2,120,917		\$ (2,120,917)
Other	500	86,509	86,009
Total Revenues	<u>2,381,017</u>	<u>115,432</u>	<u>(2,265,585)</u>
Expenditures:			
Current:			
Community development	700,647	727,665	(27,018)
Capital outlay	6,793,918	1,747,970	5,045,948
Debt service:			
Note issuance costs	<u>1,778,097</u>		<u>1,778,097</u>
Total Expenditures	<u>9,272,662</u>	<u>2,475,635</u>	<u>6,797,027</u>
Excess of Revenues Over (Under) Expenditures	<u>(6,891,645)</u>	<u>(2,360,203)</u>	<u>4,531,442</u>
Other Financing Sources (Uses):			
Transfers out		<u>(120,000)</u>	<u>(120,000)</u>
Total Other Financing Sources (Uses)		<u>(120,000)</u>	<u>(120,000)</u>
Net change in fund balance	(6,891,645)	(2,480,203)	4,411,442
Fund Balance, Beginning of Fiscal Year	<u>10,353,676</u>	<u>10,353,676</u>	
Fund Balance, End of Fiscal Year	<u>\$ 3,462,031</u>	<u>\$ 7,873,473</u>	<u>\$ 4,411,442</u>

**CITY OF IMPERIAL**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**June 30, 2009**

	Special Revenue Funds			
	Traffic Congestion Relief	Traffic Safety	Gas Tax	Local Transportation
<b>Assets:</b>				
Cash and investments	\$ 100	\$ 100	\$ 200,000	\$ 639,033
Restricted assets:				
Cash and investments with fiscal agents				
Receivables:				
Accounts	26,137		18,317	5,673
Notes				
Interest			295	941
Total Assets	<u>\$ 26,237</u>	<u>\$ 100</u>	<u>\$ 218,612</u>	<u>\$ 645,647</u>
<b>Liabilities and Fund Balances:</b>				
Liabilities:				
Due to other funds	\$ -	\$ -	\$ -	\$ -
Deferred revenue				
Total Liabilities				
Fund Balances (Deficit):				
Reserved:				
Reserved for housing				
Reserved for debt service				
Unreserved:				
Undesignated	26,237	100	218,612	645,647
Total Fund Balances (Deficit)	<u>26,237</u>	<u>100</u>	<u>218,612</u>	<u>645,647</u>
Total Liabilities and Fund Balances (Deficit)	<u>\$ 26,237</u>	<u>\$ 100</u>	<u>\$ 218,612</u>	<u>\$ 645,647</u>

Special Revenue Funds							
Dial-A-Ride	Public Safety Prop. 172	COPS Grant 2004	Homeland Security	Police Asset Forfeiture	Imperial County Grants	COPS Grant 2005	CDBG Home Grant
\$ -	\$ 60,296	\$ 50,000	\$ -	\$ 13,730	\$ 9,571	\$ -	\$ -
	12,165	50,000		20			873,841
	89	74			14		
<u>\$ -</u>	<u>\$ 72,550</u>	<u>\$ 100,074</u>	<u>\$ -</u>	<u>\$ 13,750</u>	<u>\$ 9,585</u>	<u>\$ -</u>	<u>\$ 873,841</u>
\$ 39,989	\$ -	\$ -	\$ 24,600	\$ -	\$ -	\$ -	\$ 148,467
							873,841
<u>39,989</u>			<u>24,600</u>				<u>1,022,308</u>
(39,989)	72,550	100,074	(24,600)	13,750	9,585		(148,467)
(39,989)	72,550	100,074	(24,600)	13,750	9,585		(148,467)
<u>\$ -</u>	<u>\$ 72,550</u>	<u>\$ 100,074</u>	<u>\$ -</u>	<u>\$ 13,750</u>	<u>\$ 9,585</u>	<u>\$ -</u>	<u>\$ 873,841</u>

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**CITY OF IMPERIAL**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**

**June 30, 2009**

(Continued)

		Special Revenue Funds		
	Housing Rehab	COPS Grant 2003	RLA Grant	Sewer Clark Road
<b>Assets:</b>				
Cash and investments	\$ 29,753	\$ 24,373	\$ 5,600	\$ 23,723
Restricted assets:				
Cash and investments with fiscal agents				
Receivables:				
Accounts	11,916			
Notes	143,501			
Interest	44	36	8	35
Total Assets	<u>\$ 185,214</u>	<u>\$ 24,409</u>	<u>\$ 5,608</u>	<u>\$ 23,758</u>
<b>Liabilities and Fund Balances:</b>				
Liabilities:				
Due to other funds	\$ -	\$ -	\$ -	\$ -
Deferred revenue	143,501			
Total Liabilities	<u>143,501</u>			
Fund Balances (Deficit):				
Reserved:				
Reserved for housing	41,713			
Reserved for debt service				
Unreserved:				
Undesignated		24,409	5,608	23,758
Total Fund Balances (Deficit)	<u>41,713</u>	<u>24,409</u>	<u>5,608</u>	<u>23,758</u>
Total Liabilities and Fund Balances (Deficit)	<u>\$ 185,214</u>	<u>\$ 24,409</u>	<u>\$ 5,608</u>	<u>\$ 23,758</u>

Special Revenue Funds							
Police Donations	Wildflower Landscape Lighting	Traffic Signal	Paseo Del Sol	Joshua Tree Street Improvement	Library Grant	Clark Road 4 Lane	Aten Clark Traffic
\$ 504	\$ 147,153	\$ -	\$ 138,711	\$ 30,981	\$ 222	\$ 90,093	\$ -
	217		204	46		133	
\$ 504	\$ 147,370	\$ -	\$ 138,915	\$ 31,027	\$ 222	\$ 90,226	\$ -
\$ -	\$ -	\$ 146,236	\$ -	\$ -	\$ -	\$ -	\$ 5,585
		146,236					5,585
504	147,370	(146,236)	138,915	31,027	222	90,226	(5,585)
504	147,370	(146,236)	138,915	31,027	222	90,226	(5,585)
\$ 504	\$ 147,370	\$ -	\$ 138,915	\$ 31,027	\$ 222	\$ 90,226	\$ -

(Continued)

**CITY OF IMPERIAL**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**

**June 30, 2009**

(Continued)

	Special Revenue Funds			
	Aten & Highway 86	OTS Grant	COPS Grant 2006	Clark Road Improvements
<b>Assets:</b>				
Cash and investments	\$ 14,318	\$ 54,177	\$ -	\$ 22,695
Restricted assets:				
Cash and investments with fiscal agents				
Receivables:				
Accounts				
Notes				
Interest	21	80		33
Total Assets	<u>\$ 14,339</u>	<u>\$ 54,257</u>	<u>\$ -</u>	<u>\$ 22,728</u>
<b>Liabilities and Fund Balances:</b>				
Liabilities:				
Due to other funds	\$ -	\$ -	\$ 43,608	\$ -
Deferred revenue				
Total Liabilities			<u>43,608</u>	
Fund Balances (Deficit):				
Reserved:				
Reserved for housing				
Reserved for debt service				
Unreserved:				
Undesignated	14,339	54,257	(43,608)	22,728
Total Fund Balances (Deficit)	<u>14,339</u>	<u>54,257</u>	<u>(43,608)</u>	<u>22,728</u>
Total Liabilities and Fund Balances (Deficit)	<u>\$ 14,339</u>	<u>\$ 54,257</u>	<u>\$ -</u>	<u>\$ 22,728</u>

Special Revenue Funds							
Library Literacy	Sky Ranch District	COPS Grant 2008	Fire Impact Fees	Police Impact Fees	Admin Impact Fees	Prop 1B Bond	Library Impact Fees
\$ 16,685	\$ 423,664	\$ 8,450	\$ -	\$ 358,910	\$ 266,007	\$ 404,889	\$ 227,337
24	624	13		529	392	596	4,994
<u>\$ 16,709</u>	<u>\$ 424,288</u>	<u>\$ 8,463</u>	<u>\$ -</u>	<u>\$ 359,439</u>	<u>\$ 266,399</u>	<u>\$ 405,485</u>	<u>\$ 232,331</u>
\$ -	\$ -	\$ -	\$ 143,899	\$ -	\$ -	\$ -	\$ -
			143,899				
16,709	424,288	8,463	(143,899)	359,439	266,399	405,485	232,331
16,709	424,288	8,463	(143,899)	359,439	266,399	405,485	232,331
<u>\$ 16,709</u>	<u>\$ 424,288</u>	<u>\$ 8,463</u>	<u>\$ -</u>	<u>\$ 359,439</u>	<u>\$ 266,399</u>	<u>\$ 405,485</u>	<u>\$ 232,331</u>

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**CITY OF IMPERIAL**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**June 30, 2009**  
(Continued)

	Special Revenue Funds			
	Park Impact Fees	Circulation Impact Fees	Colonias	LTA Measure D
<b>Assets:</b>				
Cash and investments	\$ 1,581,111	\$ 311,794	\$ -	\$ 1,761,683
Restricted assets:				
Cash and investments with fiscal agents				
Receivables:				
Accounts			155,500	47,449
Notes				
Interest	2,330	460		2,538
	<u>2,330</u>	<u>460</u>		<u>2,538</u>
Total Assets	<u>\$ 1,583,441</u>	<u>\$ 312,254</u>	<u>\$ 155,500</u>	<u>\$ 1,811,670</u>
<b>Liabilities and Fund Balances:</b>				
Liabilities:				
Due to other funds	\$ -	\$ -	\$ 246,228	\$ -
Deferred revenue				
	<u></u>	<u></u>	<u></u>	<u></u>
Total Liabilities			246,228	
	<u></u>	<u></u>	<u></u>	<u></u>
Fund Balances (Deficit):				
Reserved:				
Reserved for housing				
Reserved for debt service				
Unreserved:				
Undesignated	1,583,441	312,254	(90,728)	1,811,670
	<u>1,583,441</u>	<u>312,254</u>	<u>(90,728)</u>	<u>1,811,670</u>
Total Fund Balances (Deficit)	<u>1,583,441</u>	<u>312,254</u>	<u>(90,728)</u>	<u>1,811,670</u>
	<u></u>	<u></u>	<u></u>	<u></u>
Total Liabilities and Fund Balances (Deficit)	<u>\$ 1,583,441</u>	<u>\$ 312,254</u>	<u>\$ 155,500</u>	<u>\$ 1,811,670</u>

Capital Projects Fund	Debt Service Fund	Total Nonmajor Governmental Funds
General Capital Projects	General Debt Service	
\$ -	\$ -	\$ 6,915,663
	183,690	183,690
		327,177
		1,017,342
		14,770
<u>\$ -</u>	<u>\$ 183,690</u>	<u>\$ 8,458,642</u>
 \$ -	 \$ -	 \$ 798,612
		1,017,342
		1,815,954
		41,713
	183,690	183,690
		6,417,285
	183,690	6,642,688
<u>\$ -</u>	<u>\$ 183,690</u>	<u>\$ 8,458,642</u>

**CITY OF IMPERIAL**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Fiscal Year Ended June 30, 2009**

	Special Revenue Funds			
	Traffic Congestion Relief	Traffic Safety	Gas Tax	Local Transportation
Revenues:				
Taxes and assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental	77,195	12,517	201,829	426,751
Charges for services				
Use of money and property	61	64	2,892	
Total Revenues	77,256	12,581	204,721	426,751
Expenditures:				
Current:				
General government				
Parks and recreation				
Public safety				
Community development				
Library				
Public works			3,812	30,500
Capital outlay				
Debt service:				
Principal				
Interest and fiscal charges				
Total Expenditures			3,812	30,500
Excess of Revenues Over (Under) Expenditures	77,256	12,581	200,909	396,251
Other Financing Sources (Uses):				
Transfers in				
Transfers out	(51,586)	(19,467)	(251,395)	(5,000)
Total Other Financing Sources (Uses)	(51,586)	(19,467)	(251,395)	(5,000)
Net Change in Fund Balances	25,670	(6,886)	(50,486)	391,251
Fund Balances (Deficit), Beginning of Fiscal Year	567	6,986	269,098	254,396
Fund Balances (Deficit), End of Fiscal Year	\$ 26,237	\$ 100	\$ 218,612	\$ 645,647

Special Revenue Funds							
Dial-A-Ride	Public Safety Prop. 172	COPS Grant 2004	Homeland Security	Police Asset Forfeiture	Imperial County Grants	COPS Grant 2005	CDBG Home Grant
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
183,031	172,909	100,000			15,338		
78,432				12,254			
	344	74		59	212		
261,463	173,253	100,074		12,313	15,550		
				174	5,766	2,237	698
116,065	50,289						
116,065	50,289			174	5,766	2,237	698
145,398	122,964	100,074		12,139	9,784	(2,237)	(698)
	(59,000)				(22,472)	(6,207)	
	(59,000)				(22,472)	(6,207)	
145,398	63,964	100,074		12,139	(12,688)	(8,444)	(698)
(185,387)	8,586		(24,600)	1,611	22,273	8,444	(147,769)
\$ (39,989)	\$ 72,550	\$ 100,074	\$ (24,600)	\$ 13,750	\$ 9,585	\$ -	\$ (148,467)

(Continued)

**CITY OF IMPERIAL**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Fiscal Year Ended June 30, 2009**

(Continued)

	Special Revenue Funds			
	Housing Rehab	COPS Grant 2003	RLA Grant	Sewer Clark Road
Revenues:				
Taxes and assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental	12,077		6,100	
Charges for services				
Use of money and property	301	729	355	245
Total Revenues	12,378	729	6,455	245
Expenditures:				
Current:				
General government				
Parks and recreation				
Public safety		8,586		
Community development	2,205		4,152	
Library				
Public works				
Capital outlay				
Debt service:				
Principal				
Interest and fiscal charges				
Total Expenditures	2,205	8,586	4,152	
Excess of Revenues Over (Under) Expenditures	10,173	(7,857)	2,303	245
Other Financing Sources (Uses):				
Transfers in		100,000		
Transfers out		(67,734)	(37,280)	
Total Other Financing Sources (Uses)		32,266	(37,280)	
Net Change in Fund Balances	10,173	24,409	(34,977)	245
Fund Balances (Deficit), Beginning of Fiscal Year	31,540		40,585	23,513
Fund Balances (Deficit), End of Fiscal Year	\$ 41,713	\$ 24,409	\$ 5,608	\$ 23,758

Special Revenue Funds							
Police Donations	Wildflower Landscape Lighting	Traffic Signal	Paseo Del Sol	Joshua Tree Street Improvement	Library Grant	Clark Road 4 Lane	Aten Clark Traffic
\$ - 500	\$ - 38,565	\$ -	\$ - 40,161	\$ -	\$ - 1,100	\$ -	\$ -
4	1,537		1,444	319	11	928	
504	40,102		41,605	319	1,111	928	
					2,544	50	17,121
	3,610		3,610				
	3,610		3,610		2,544	50	17,121
504	36,492		37,995	319	(1,433)	878	(17,121)
	(38,500)		(38,500)				
	(38,500)		(38,500)				
504	(2,008)		(505)	319	(1,433)	878	(17,121)
	149,378	(146,236)	139,420	30,708	1,655	89,348	11,536
\$ 504	\$ 147,370	\$ (146,236)	\$ 138,915	\$ 31,027	\$ 222	\$ 90,226	\$ (5,585)

(Continued)

**CITY OF IMPERIAL**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Fiscal Year Ended June 30, 2009**

(Continued)

	Special Revenue Funds			
	Aten & Highway 86	OTS Grant	COPS Grant 2006	Clark Road Improvements
Revenues:				
Taxes and assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental			19,616	
Charges for services				
Use of money and property	147	558	329	233
Total Revenues	147	558	19,945	233
Expenditures:				
Current:				
General government				
Parks and recreation				
Public safety			59,594	
Community development				
Library				
Public works				
Capital outlay				
Debt service:				
Principal				
Interest and fiscal charges				
Total Expenditures			59,594	
Excess of Revenues Over (Under) Expenditures	147	558	(39,649)	233
Other Financing Sources (Uses):				
Transfers in			6,207	
Transfers out				
Total Other Financing Sources (Uses)			6,207	
Net Change in Fund Balances	147	558	(33,442)	233
Fund Balances (Deficit), Beginning of Fiscal Year	14,192	53,699	(10,166)	22,495
Fund Balances (Deficit), End of Fiscal Year	\$ 14,339	\$ 54,257	\$ (43,608)	\$ 22,728

Special Revenue Funds							
Library Literacy	Sky Ranch District	COPS Grant 2008	Fire Impact Fees	Police Impact Fees	Admin Impact Fees	Prop 1B Bond	Library Impact Fees
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17,567	219,897		6,680	9,569	14,473		7,692
	3,219	146		3,656	2,677	4,169	6,968
17,567	223,116	146	6,680	13,225	17,150	4,169	14,660
					1,279		
	5,411		1,279	1,279			
858							1,279
858	5,411		1,279	1,279	1,279		1,279
16,709	217,705	146	5,401	11,946	15,871	4,169	13,381
	(60,000)	(158,334)					
	(60,000)	(158,334)					
16,709	157,705	(158,188)	5,401	11,946	15,871	4,169	13,381
	266,583	166,651	(149,300)	347,493	250,528	401,316	218,950
\$ 16,709	\$ 424,288	\$ 8,463	\$ (143,899)	\$ 359,439	\$ 266,399	\$ 405,485	\$ 232,331

(Continued)



**CITY OF IMPERIAL**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Fiscal Year Ended June 30, 2009**

(Continued)

	Special Revenue Funds			
	Park Impact Fees	Circulation Impact Fees	Colonias	LTA Measure D
Revenues:				
Taxes and assessments	\$ -	\$ -	\$ -	\$ 729,648
Intergovernmental	69,800	21,077	186,142	
Charges for services				
Use of money and property	15,965	5,729	432	13,824
Total Revenues	85,765	26,806	186,574	743,472
Expenditures:				
Current:				
General government		32,292	491	
Parks and recreation	1,279			
Public safety				
Community development			401,714	
Library				
Public works				10,732
Capital outlay			85,490	
Debt service:				
Principal				
Interest and fiscal charges				
Total Expenditures	1,279	32,292	487,695	10,732
Excess of Revenues Over (Under) Expenditures	84,486	(5,486)	(301,121)	732,740
Other Financing Sources (Uses):				
Transfers in			594,000	
Transfers out		(364,000)		
Total Other Financing Sources (Uses)		(364,000)	594,000	
Net Change in Fund Balances	84,486	(369,486)	292,879	732,740
Fund Balances (Deficit), Beginning of Fiscal Year	1,498,955	681,740	(383,607)	1,078,930
Fund Balances (Deficit), End of Fiscal Year	\$ 1,583,441	\$ 312,254	\$ (90,728)	\$ 1,811,670

Capital Projects Fund	Debt Service Fund	Total Nonmajor Governmental Funds
General Capital Projects	General Debt Service	
\$ -	\$ -	\$ 729,648
		1,860,586
		90,686
229	553	68,413
229	553	2,749,333
		34,062
		6,690
		78,915
		408,769
		4,681
		185,500
		135,779
	175,000	175,000
	10,880	10,880
	185,880	1,040,276
229	(185,327)	1,709,057
(44,092)	186,828	887,035
(44,092)	(92,501)	(1,316,068)
(44,092)	94,327	(429,033)
(43,863)	(91,000)	1,280,024
43,863	274,690	5,362,664
\$ -	\$ 183,690	\$ 6,642,688

**CITY OF IMPERIAL**  
**SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**TRAFFIC CONGESTION RELIEF SPECIAL REVENUE FUND**  
**For the Fiscal Year Ended June 30, 2009**

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues:			
Intergovernmental	\$ 10,000	\$ 77,195	\$ 67,195
Use of money and property		61	61
Total Revenues	10,000	77,256	67,256
Other Financing Sources (Uses):			
Transfers out	(8,000)	(51,586)	(43,586)
Total Other Financing Sources (Uses)	(8,000)	(51,586)	(43,586)
Net Change in Fund Balance	2,000	25,670	23,670
Fund Balance, Beginning of Fiscal Year	567	567	
Fund Balance, End of Fiscal Year	\$ 2,567	\$ 26,237	\$ 23,670

**CITY OF IMPERIAL**  
**SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**TRAFFIC SAFETY SPECIAL REVENUE FUND**  
**For the Fiscal Year Ended June 30, 2009**

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues:			
Intergovernmental	\$ 12,000	\$ 12,517	\$ 517
Use of money and property		64	64
Total Revenues	12,000	12,581	581
Other Financing Sources (Uses):			
Transfers out	(10,000)	(19,467)	(9,467)
Total Other Financing Sources (Uses)	(10,000)	(19,467)	(9,467)
Net Change in Fund Balance	2,000	(6,886)	(8,886)
Fund Balance, Beginning of Fiscal Year	6,986	6,986	
Fund Balance, End of Fiscal Year	\$ 8,986	\$ 100	\$ (8,886)

**CITY OF IMPERIAL**  
**SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**GAS TAX SPECIAL REVENUE FUND**  
**For the Fiscal Year Ended June 30, 2009**

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues:			
Intergovernmental	\$ 180,000	\$ 201,829	\$ 21,829
Use of money and property		2,892	2,892
Total Revenues	180,000	204,721	24,721
Expenditures:			
Current:			
Public works		3,812	(3,812)
Capital outlay	200,000		200,000
Total Expenditures	200,000	3,812	196,188
Excess of Revenues Over (Under) Expenditures	(20,000)	200,909	220,909
Other Financing Sources (Uses):			
Transfers out	(150,000)	(251,395)	(101,395)
Total Other Financing Sources (Uses)	(150,000)	(251,395)	(101,395)
Net Change in Fund Balance	(170,000)	(50,486)	119,514
Fund Balance, Beginning of Fiscal Year	269,098	269,098	
Fund Balance, End of Fiscal Year	\$ 99,098	\$ 218,612	\$ 119,514

**CITY OF IMPERIAL**  
**SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**LOCAL TRANSPORTATION SPECIAL REVENUE FUND**  
**For the Fiscal Year Ended June 30, 2009**

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues:			
Intergovernmental	\$ 271,754	\$ 426,751	\$ 154,997
Total Revenues	<u>271,754</u>	<u>426,751</u>	<u>154,997</u>
Expenditures:			
Current:			
Public works		30,500	(30,500)
Total Expenditures		<u>30,500</u>	<u>(30,500)</u>
Excess of Revenues Over (Under) Expenditures	<u>271,754</u>	<u>396,251</u>	<u>124,497</u>
Other Financing Sources (Uses):			
Transfers out		(5,000)	(5,000)
Total Other Financing Sources (Uses)		<u>(5,000)</u>	<u>(5,000)</u>
Net Change in Fund Balance	271,754	391,251	119,497
Fund Balance, Beginning of Fiscal Year	<u>254,396</u>	<u>254,396</u>	
Fund Balance, End of Fiscal Year	<u>\$ 526,150</u>	<u>\$ 645,647</u>	<u>\$ 119,497</u>

**CITY OF IMPERIAL**  
**SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**DIAL-A-RIDE SPECIAL REVENUE FUND**  
**For the Fiscal Year Ended June 30, 2009**

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues:			
Intergovernmental	\$ 328,987	\$ 183,031	\$ (145,956)
Charges for services		78,432	78,432
Total Revenues	328,987	261,463	(67,524)
Expenditures:			
Current:			
Public works	71,000	116,065	(45,065)
Total Expenditures	71,000	116,065	(45,065)
Net Change in Fund Balance	257,987	145,398	(112,589)
Fund Balance (Deficit), Beginning of Fiscal Year	(185,387)	(185,387)	
Fund Balance (Deficit), End of Fiscal Year	\$ 72,600	\$ (39,989)	\$ (112,589)

**CITY OF IMPERIAL**  
**SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**PUBLIC SAFETY PROP. 172 SPECIAL REVENUE FUND**  
**For the Fiscal Year Ended June 30, 2009**

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues:			
Intergovernmental	\$ 90,000	\$ 172,909	\$ 82,909
Use of money and property		344	344
Total Revenues	90,000	173,253	83,253
Expenditures:			
Current:			
Public safety	100,000		100,000
Capital outlay		50,289	(50,289)
Total Expenditures	100,000	50,289	49,711
Excess of Revenues Over (Under) Expenditures	(10,000)	122,964	132,964
Other Financing Sources (Uses):			
Transfers out		(59,000)	(59,000)
Total Other Financing Sources (Uses)		(59,000)	(59,000)
Net Change in Fund Balance	(10,000)	63,964	73,964
Fund Balance (Deficit), Beginning of Fiscal Year	8,586	8,586	
Fund Balance (Deficit), End of Fiscal Year	\$ (1,414)	\$ 72,550	\$ 73,964



**CITY OF IMPERIAL**  
**SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**HOMELAND SECURITY SPECIAL REVENUE FUND**  
**For the Fiscal Year Ended June 30, 2009**

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues:			
Intergovernmental	\$ 24,600	\$ -	\$ (24,600)
Total Revenues	24,600		(24,600)
Net Change in Fund Balance	24,600		(24,600)
Fund Balance (Deficit), Beginning of Fiscal Year	(24,600)	(24,600)	
Fund Balance (Deficit), End of Fiscal Year	\$ -	\$ (24,600)	\$ (24,600)

**CITY OF IMPERIAL**  
**SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**POLICE ASSET FORFEITURE SPECIAL REVENUE FUND**  
**For the Fiscal Year Ended June 30, 2009**

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues:			
Charges for services	\$ 5,000	\$ 12,254	\$ 7,254
Use of money and property		59	59
Total Revenues	5,000	12,313	7,313
Expenditures:			
Current:			
Public safety	5,000	174	4,826
Total Expenditures	5,000	174	4,826
Net Change in Fund Balance		12,139	12,139
Fund Balance, Beginning of Fiscal Year	1,611	1,611	
Fund Balance, End of Fiscal Year	\$ 1,611	\$ 13,750	\$ 12,139

**CITY OF IMPERIAL**  
**SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**COPS GRANT 2005 SPECIAL REVENUE FUND**  
**For the Fiscal Year Ended June 30, 2009**

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues:			
Use of money and property	\$ -	\$ -	\$ -
Total Revenues			
Expenditures:			
Current:			
Public safety	23,654	2,237	21,417
Total Expenditures	23,654	2,237	21,417
Excess of Revenues Over (Under) Expenditures	(23,654)	(2,237)	21,417
Other Financing Sources (Uses):			
Transfers out		(6,207)	(6,207)
Total Other Financing Sources (Uses)		(6,207)	(6,207)
Net Change in Fund Balance	(23,654)	(8,444)	15,210
Fund Balance (Deficit), Beginning of Fiscal Year	8,444	8,444	
Fund Balance (Deficit), End of Fiscal Year	\$ (15,210)	\$ -	\$ 15,210

**CITY OF IMPERIAL**  
**SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**CDBG HOME GRANT SPECIAL REVENUE FUND**  
**For the Fiscal Year Ended June 30, 2009**

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues:			
Intergovernmental	\$ 367,000	\$ -	\$ (367,000)
Total Revenues	<u>367,000</u>		<u>(367,000)</u>
Expenditures:			
Current:			
Community development		698	(698)
Total Expenditures		<u>698</u>	<u>(698)</u>
Net Change in Fund Balance	367,000	(698)	(367,698)
Fund Balance (Deficit), Beginning of Fiscal Year	<u>(147,769)</u>	<u>(147,769)</u>	
Fund Balance (Deficit), End of Fiscal Year	<u>\$ 219,231</u>	<u>\$ (148,467)</u>	<u>\$ (367,698)</u>

**CITY OF IMPERIAL**  
**SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**HOUSING REHAB SPECIAL REVENUE FUND**  
**For the Fiscal Year Ended June 30, 2009**

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues:			
Intergovernmental	\$ 20,000	\$ 12,077	\$ (7,923)
Use of money and property		301	301
Total Revenues	<u>20,000</u>	<u>12,378</u>	<u>(7,622)</u>
Expenditures:			
Current:			
Community development	<u>10,000</u>	<u>2,205</u>	<u>7,795</u>
Total Expenditures	<u>10,000</u>	<u>2,205</u>	<u>7,795</u>
Net Change in Fund Balance	10,000	10,173	173
Fund Balance, Beginning of Fiscal Year	<u>31,540</u>	<u>31,540</u>	
Fund Balance, End of Fiscal Year	<u>\$ 41,540</u>	<u>\$ 41,713</u>	<u>\$ 173</u>

**CITY OF IMPERIAL**  
**SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**RLA GRANT SPECIAL REVENUE FUND**  
**For the Fiscal Year Ended June 30, 2009**

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues:			
Intergovernmental	\$ -	\$ 6,100	\$ 6,100
Use of money and property		355	355
Total Revenues		6,455	6,455
Expenditures:			
Current:			
Community development	35,000	4,152	30,848
Total Expenditures	35,000	4,152	30,848
Excess of Revenues Over (Under) Expenditures	(35,000)	2,303	37,303
Other Financing Sources (Uses):			
Transfers out		(37,280)	(37,280)
Total Other Financing Sources (Uses)		(37,280)	(37,280)
Net Change in Fund Balance	(35,000)	(34,977)	23
Fund Balance, Beginning of Fiscal Year	40,585	40,585	
Fund Balance, End of Fiscal Year	\$ 5,585	\$ 5,608	\$ 23

**CITY OF IMPERIAL**  
**SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**SEWER CLARK ROAD SPECIAL REVENUE FUND**  
**For the Fiscal Year Ended June 30, 2009**

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues:			
Use of money and property	\$ -	\$ 245	\$ 245
Total Revenues		245	245
Expenditures:			
Current:			
Public works	22,997		22,997
Total Expenditures	22,997		22,997
Net Change in Fund Balance	(22,997)	245	23,242
Fund Balance, Beginning of Fiscal Year	23,513	23,513	
Fund Balance, End of Fiscal Year	\$ 516	\$ 23,758	\$ 23,242

**CITY OF IMPERIAL**  
**SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**WILDFLOWER LANDSCAPE LIGHTING SPECIAL REVENUE FUND**  
**For the Fiscal Year Ended June 30, 2009**

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues:			
Intergovernmental	\$ 36,480	\$ 38,565	\$ 2,085
Use of money and property		1,537	1,537
Total Revenues	36,480	40,102	3,622
Expenditures:			
Current:			
Public works	5,000	3,610	1,390
Capital outlay	50,000		50,000
Total Expenditures	55,000	3,610	51,390
Excess of Revenues Over (Under) Expenditures	(18,520)	36,492	55,012
Other Financing Sources (Uses):			
Transfers out	(18,500)	(38,500)	(20,000)
Total Other Financing Sources (Uses)	(18,500)	(38,500)	(20,000)
Net Change in Fund Balance	(37,020)	(2,008)	35,012
Fund Balance, Beginning of Fiscal Year	149,378	149,378	
Fund Balance, End of Fiscal Year	\$ 112,358	\$ 147,370	\$ 35,012



**CITY OF IMPERIAL**  
**SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**PASEO DEL SOL SPECIAL REVENUE FUND**  
**For the Fiscal Year Ended June 30, 2009**

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues:			
Intergovernmental	\$ 42,218	\$ 40,161	\$ (2,057)
Use of money and property		1,444	1,444
Total Revenues	42,218	41,605	(613)
Expenditures:			
Current:			
Public works	5,000	3,610	1,390
Capital outlay	50,000		50,000
Total Expenditures	55,000	3,610	51,390
Excess of Revenues Over (Under) Expenditures	(12,782)	37,995	50,777
Other Financing Sources (Uses):			
Transfers out	(18,500)	(38,500)	(20,000)
Total Other Financing Sources (Uses)	(18,500)	(38,500)	(20,000)
Net Change in Fund Balance	(31,282)	(505)	30,777
Fund Balance, Beginning of Fiscal Year	139,420	139,420	
Fund Balance, End of Fiscal Year	\$ 108,138	\$ 138,915	\$ 30,777

**CITY OF IMPERIAL**  
**SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**JOSHUA TREE STREET IMPROVEMENT SPECIAL REVENUE FUND**  
**For the Fiscal Year Ended June 30, 2009**

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues:			
Use of money and property	\$ -	\$ 319	\$ 319
Total Revenues		319	319
Expenditures:			
Capital outlay	30,033		30,033
Total Expenditures	30,033		30,033
Net Change in Fund Balance	(30,033)	319	30,352
Fund Balance, Beginning of Fiscal Year	30,708	30,708	
Fund Balance, End of Fiscal Year	\$ 675	\$ 31,027	\$ 30,352

**CITY OF IMPERIAL**  
**SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**LIBRARY GRANT SPECIAL REVENUE FUND**  
**For the Fiscal Year Ended June 30, 2009**

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues:			
Intergovernmental	\$ 1,000	\$ 1,100	\$ 100
Use of money and property		11	11
Total Revenues	1,000	1,111	111
Expenditures:			
Current:			
Library	1,623	2,544	(921)
Total Expenditures	1,623	2,544	(921)
Net Change in Fund Balance	(623)	(1,433)	(810)
Fund Balance, Beginning of Fiscal Year	1,655	1,655	
Fund Balance, End of Fiscal Year	\$ 1,032	\$ 222	\$ (810)